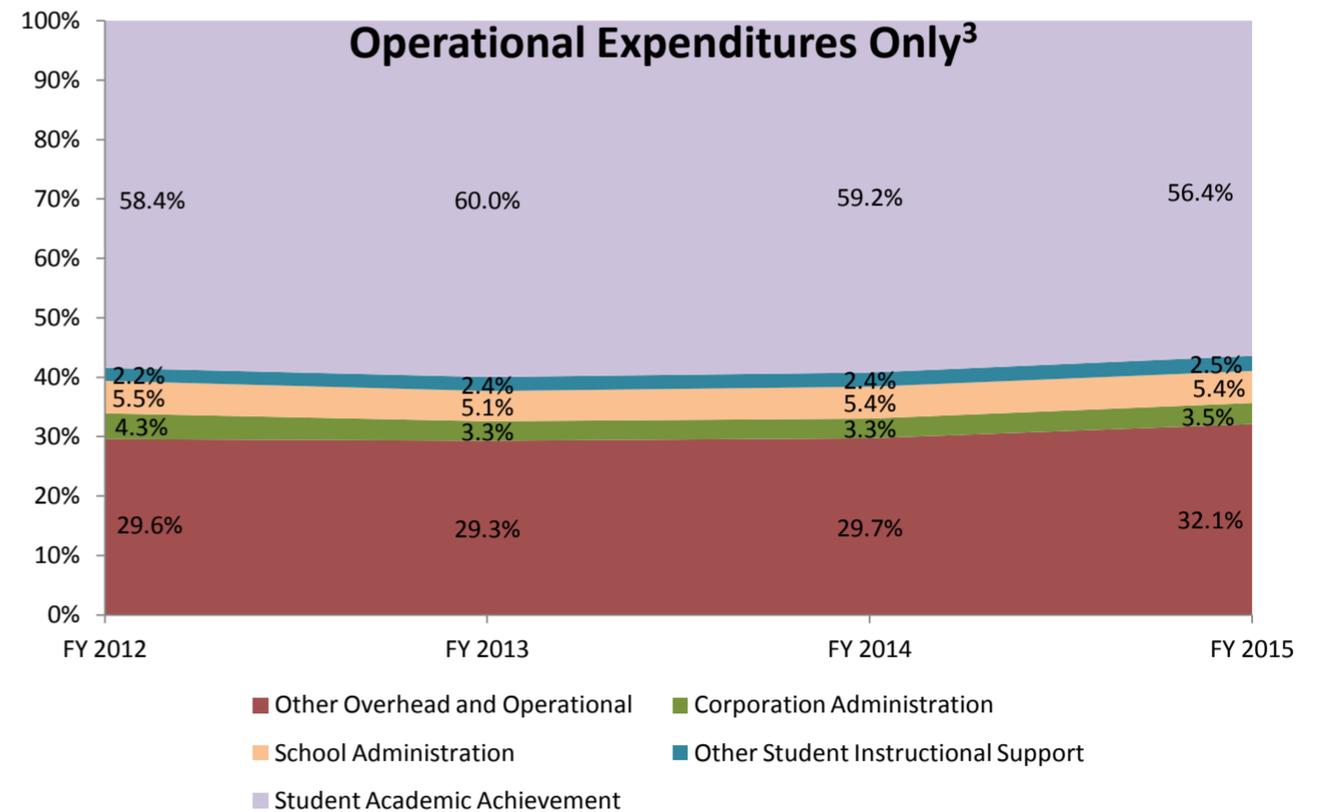
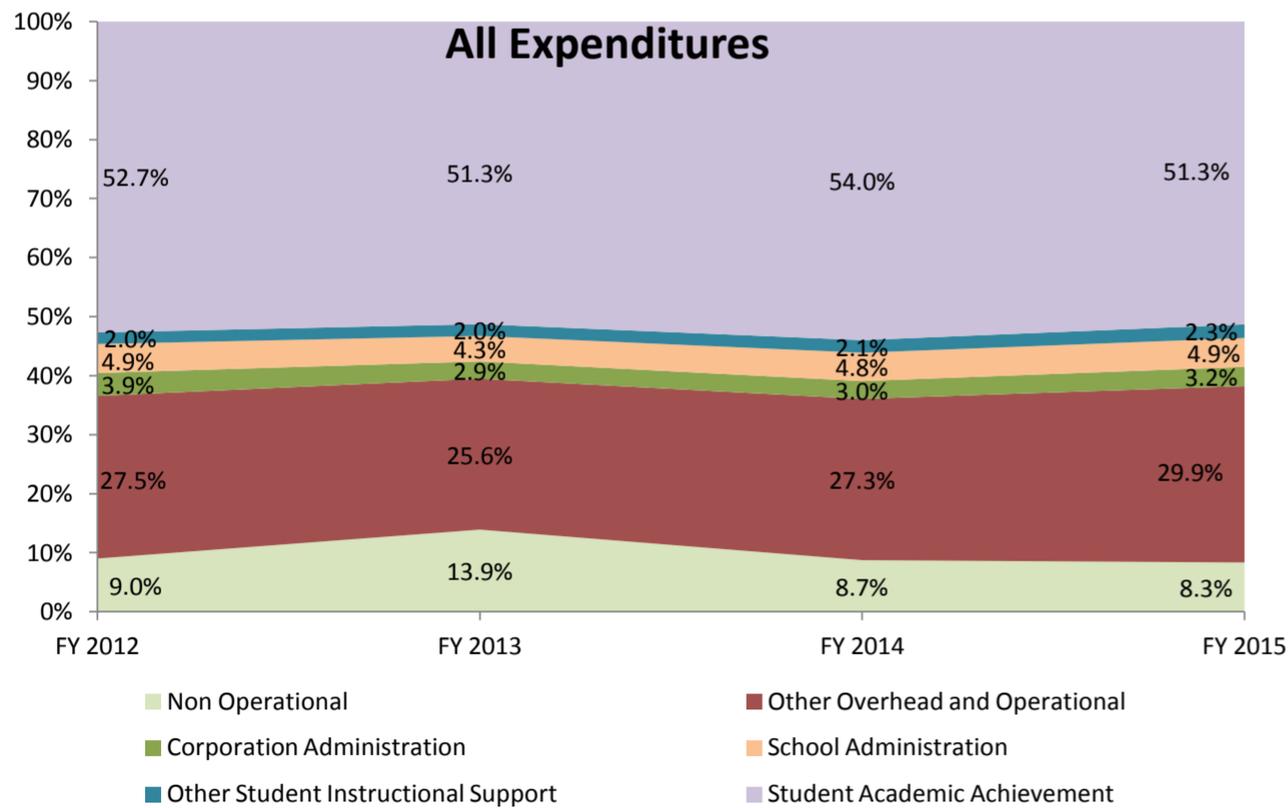


School Corporation Expenditures by Account
Biannual Financial Report Data
East Gibson School Corporation (2725)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$5,211,423	52.1%	\$5,602,763	51.7%	\$5,240,466	52.7%	\$5,284,279	51.3%	\$4,993,169	54.0%	\$4,697,245	51.3%
Student Instructional Support	\$613,155	6.1%	\$690,843	6.4%	\$683,553	6.9%	\$650,696	6.3%	\$641,649	6.9%	\$658,404	7.2%
Total	\$5,824,578	58.2%	\$6,293,606	58.0%	\$5,924,019	59.6%	\$5,934,974	57.6%	\$5,634,818	60.9%	\$5,355,649	58.5%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$2,629,341	26.3%	\$3,118,152	28.8%	\$3,126,122	31.4%	\$2,936,969	28.5%	\$2,806,340	30.3%	\$3,034,295	33.1%
Non Operational	\$1,551,270	15.5%	\$1,431,116	13.2%	\$897,030	9.0%	\$1,434,036	13.9%	\$808,713	8.7%	\$763,823	8.3%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$4,180,611	41.8%	\$4,549,267	42.0%	\$4,023,152	40.4%	\$4,371,005	42.4%	\$3,615,054	39.1%	\$3,798,118	41.5%

Grand Total	\$10,005,189	\$10,842,874	\$9,947,170	\$10,305,979	\$9,249,872	\$9,153,767
--------------------	---------------------	---------------------	--------------------	---------------------	--------------------	--------------------



Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
East Gibson School Corporation (2725)

Account					Percent Change				
	FY 2006	FY 2009	FY 2014	FY 2015	2006 to 2015	2009 to 2015	2014 to 2015		
Student Academic Achievement									
11050	Regular Programs	Full Day Kindergarten	\$0	\$322,227	\$188,921	\$191,949	NA	-40.4%	1.6%
11100	Regular Programs	Elementary	\$1,901,202	\$2,102,718	\$1,928,209	\$1,754,566	-7.7%	-16.6%	-9.0%
11200	Regular Programs	Middle/Junior High	\$381,695	\$571,907	\$528,154	\$507,398	32.9%	-11.3%	-3.9%
11300	Regular Programs	High School	\$1,072,422	\$1,575,688	\$1,204,394	\$1,148,711	7.1%	-27.1%	-4.6%
11440	Regular Programs	Vocational Education - Health Occupations	\$20,484	\$26,246	\$32,908	\$17,787	-13.2%	-32.2%	-46.0%
11450	Regular Programs	Vocational Education - Consumer and Homemaking	\$35,373	\$59,880	\$64,561	\$64,663	82.8%	8.0%	0.2%
11470	Regular Programs	Vocational Education - Business Education	\$75,122	\$47,315	\$58,033	\$59,026	-21.4%	24.8%	1.7%
11590	Regular Programs	Vocational Education - Other Vocational Ed. Programs	\$3,436	\$5,000	\$0	\$0	NA	NA	NA
12150	Special Programs	Gifted and Talented - High Ability Student Programs	\$0	\$0	\$87,682	\$87,513	NA	NA	-0.2%
12210	Special Programs	Mental Disabilities - Mild Mental Disabilities	\$84,459	\$114,652	\$365,756	\$266,404	215.4%	132.4%	-27.2%
12330	Special Programs	Physical Impairment - Visual Impairment	\$0	\$0	\$6,378	\$1,106	NA	NA	-82.7%
12340	Special Programs	Physical Impairment - Hearing Impairment	\$0	\$0	\$0	\$94	NA	NA	NA
12350	Special Programs	Physical Impairment - Homebound	\$0	\$3,923	\$0	\$1,553	NA	-60.4%	NA
12520	Special Programs	Culturally Different - Compensatory	\$22,763	\$0	\$0	\$37,430	64.4%	NA	NA
12610	Special Programs	Learning Disability	\$55,597	\$70,041	\$52,506	\$53,832	-3.2%	-23.1%	2.5%
12710	Special Programs	Equal Opportunity At Risk	\$54,333	\$68,666	\$0	\$0	NA	NA	NA
12810	Special Programs	Special Education Preschool	\$0	\$0	\$85,300	\$90,564	NA	NA	6.2%
16200	Remediation	Preventive Remediation	\$56,870	\$66,943	\$0	\$0	NA	NA	NA
17300	Pay. to Other Gov. Units in State	Area Vocat. School (Part. Share)	\$57,452	\$31,209	\$31,104	\$50,295	-12.5%	61.2%	61.7%
17400	Pay. to Other Gov. Units in State	Joint Services and Supply - Special Ed.	\$415,338	\$414,847	\$0	\$0	NA	NA	NA
17500	Pay. to Other Gov. Units in State	Special Ed. - Interlocal Agreements	\$0	\$0	\$262,914	\$275,006	NA	NA	4.6%
17600	Pay. to Other Gov. Units in State	Joint Services and Supply - Other	\$0	\$3,115	\$3,347	\$3,330	NA	6.9%	-0.5%
22110	Instruction	Imp. of Instruction - Service Area Direction	\$0	\$1,810	\$0	\$567	NA	-68.7%	NA
22120	Instruction	Imp. of Instruction - Instruction and Curriculum Dev.	\$506	\$0	\$0	\$0	NA	NA	NA
22220	Instruction	Library/Media Services - School Library	\$83,089	\$109,603	\$30,088	\$31,258	-62.4%	-71.5%	3.9%
22230	Instruction	Library/Media Services - Audiovisual	\$420	\$0	\$350	\$542	29.2%	NA	54.8%
22310	Instruction	Instruc. Related Tech. - Tech. Service Supervision and Admin.	\$0	\$0	\$50,797	\$51,215	NA	NA	0.8%
22900	Instruction	Other Support Service - Instruct. Staff	\$0	\$6,972	\$9,816	\$2,437	NA	-65.0%	-75.2%
26497	NA	Teachers Retir. Fund - 07 Acct. Code	\$204,630	\$0	\$0	\$0	NA	NA	NA
60500	Category not Specified	Debt Service TBR-Transfers ECA Only	\$0	\$0	\$1,951	\$0	NA	NA	NA
Student Academic Achievement Total			\$4,525,190	\$5,602,763	\$4,993,169	\$4,697,245	3.8%	-16.2%	-5.9%
Student Instructional Support									
21130	Students	Attend. & Social Work Serv. - Social Work Services	\$0	\$0	\$0	\$18,750	NA	NA	NA
21220	Students	Guidance Services - Counseling Services	\$40,875	\$56,161	\$63,273	\$63,065	54.3%	12.3%	-0.3%
21340	Students	Health Services - Nurse Services	\$47,493	\$59,385	\$68,977	\$56,741	19.5%	-4.5%	-17.7%
21390	Students	Health Services - Other Health Services	\$1,839	\$2,400	\$2,300	\$2,300	25.1%	-4.2%	0.0%
21420	Students	Psychological Services - Psychological Testing	\$0	\$0	\$14,506	\$16,400	NA	NA	13.1%
21520	Students	Speech Path. & Audio. Serv. - Speech Pathology Services	\$0	\$0	\$48,292	\$44,448	NA	NA	-8.0%
21990	Students	Other Support Services Students - Other Student Services	\$0	\$0	\$0	\$8,738	NA	NA	NA
24100	School Administration	Office of The Principal	\$444,737	\$572,897	\$444,302	\$447,962	0.7%	-21.8%	0.8%
Student Instructional Support Total			\$534,944	\$690,843	\$641,649	\$658,404	23.1%	-4.7%	2.6%
Overhead and Operational									
23110	General Administration	Board of Education - Service Area Direction	\$19,503	\$24,312	\$34,548	\$42,720	119.0%	75.7%	23.7%
23150	General Administration	Board of Education - Legal Services	\$4,900	\$5,253	\$4,300	\$6,070	23.9%	15.6%	41.2%
23160	General Administration	Board of Education - Promotion Expenses	\$654	\$750	\$8	\$384	-41.3%	-48.8%	4699.5%
23210	General Administration	Executive Administration - Office of The Superintendent	\$133,235	\$199,010	\$139,030	\$142,542	7.0%	-28.4%	2.5%
23290	General Administration	Executive Administration - Other Executive Admin. Services	\$0	\$0	\$6,290	\$1,739	NA	NA	-72.4%
25140	Central Services	Fiscal Services - Receiving and Disbursing Funds	\$37,995	\$70,852	\$54,822	\$55,240	45.4%	-22.0%	0.8%
25150	Central Services	Fiscal Services - Payroll Services	\$29,324	\$41,667	\$39,037	\$39,473	34.6%	-5.3%	1.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
East Gibson School Corporation (2725)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change			
					2006 to 2015	2009 to 2015	2014 to 2015	
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$0	\$0	\$64	\$6,199	NA	NA	9614.5%	
25192 Central Services Fiscal Services - Other - Petty Cash	\$36	\$0	\$0	\$0	NA	NA	NA	
25193 Central Services Fiscal Services - Other - Printed Forms	\$4,929	\$4,934	\$1,573	\$2,255	-54.3%	-54.3%	43.3%	
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$155	\$23	\$0	\$0	NA	NA	NA	
25750 Central Services Personnel Services - Health Services	\$967	\$0	\$0	\$0	NA	NA	NA	
25790 Central Services Personnel Services - Other Personnel Services	\$0	\$888	\$815	\$745	NA	-16.1%	-8.5%	
26100 Oper. & Maint. of Plant Serv. Service Area Direction	\$38,541	\$83,866	\$62,711	\$63,025	63.5%	-24.9%	0.5%	
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$834,466	\$1,085,932	\$842,298	\$868,707	4.1%	-20.0%	3.1%	
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$16,214	\$15,068	\$6,740	\$4,944	-69.5%	-67.2%	-26.7%	
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$168,601	\$147,963	\$265,670	\$457,107	171.1%	208.9%	72.1%	
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$908	\$0	\$0	\$0	NA	NA	NA	
26600 Oper. & Maint. of Plant Serv. Security Services	\$0	\$0	\$5,190	\$3,154	NA	NA	-39.2%	
26700 Oper. & Maint. of Plant Serv. Insurance	\$95,415	\$80,085	\$219,350	\$240,717	152.3%	200.6%	9.7%	
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$3,510	\$0	\$0	NA	NA	NA	
27010 Student Transportation Service Area Direction	\$7,995	\$10,135	\$64,370	\$95,271	1091.6%	840.0%	48.0%	
27100 Student Transportation Vehicle Operation	\$0	\$0	\$72,769	\$67,628	NA	NA	-7.1%	
27300 Student Transportation Vehicle Servicing and Maintenance	\$15,126	\$12,138	\$74,649	\$59,722	294.8%	392.0%	-20.0%	
27400 Student Transportation Purchase of School Buses	\$43,850	\$0	\$50,676	\$52,528	19.8%	NA	3.7%	
27500 Student Transportation Insurance on Buses	\$6,795	\$0	\$12,596	\$7,644	12.5%	NA	-39.3%	
27700 Student Transportation Contracted Transportation Services	\$371,620	\$418,909	\$457,584	\$450,632	21.3%	7.6%	-1.5%	
27900 Student Transportation Other Student Transportation Services	\$348,722	\$393,685	\$2,531	\$3,050	-99.1%	-99.2%	20.5%	
31100 Food Services Operations Service Area Direction	\$53,332	\$93,928	\$33,647	\$33,650	-36.9%	-64.2%	0.0%	
31200 Food Services Operations Food Preparation and Dispensing	\$72,470	\$164,912	\$299,679	\$182,278	151.5%	10.5%	-39.2%	
31400 Food Services Operations Food Purchases	\$212,998	\$212,680	\$55,306	\$146,705	-31.1%	-31.0%	165.3%	
31500 Food Services Operations Dist. of School Lunch Reimburs.	\$0	\$0	\$87	\$168	NA	NA	93.8%	
31900 Food Services Operations Other Food Services	\$0	\$47,653	\$0	\$0	NA	NA	NA	
Overhead and Operational Total		\$2,518,751	\$3,118,152	\$2,806,340	\$3,034,295	20.5%	-2.7%	8.1%
Non Operational								
33200 Category not Specified Community Recreation	\$4,970	\$6,647	\$0	\$317	-93.6%	-95.2%	NA	
33300 Category not Specified Civic Services	\$0	\$0	\$0	\$422	NA	NA	NA	
33400 Category not Specified Athletic Coaches	\$0	\$0	\$0	\$51,538	NA	NA	NA	
33990 Other Community Services Other	\$8,140	\$25,758	\$34,839	\$26,328	223.5%	2.2%	-24.4%	
43000 Category not Specified Professional Services	\$0	\$5,403	\$22,248	\$17,071	NA	216.0%	-23.3%	
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$203,231	\$184,543	\$77,483	\$24,773	-87.8%	-86.6%	-68.0%	
45400 Building Acq., Const. and Impr. Sports Facilities	\$34,038	\$0	\$1,120	\$4,527	-86.7%	NA	304.2%	
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$10,040	\$10,200	\$0	\$0	NA	NA	NA	
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$129,702	\$86,235	\$79,827	\$92,539	-28.7%	7.3%	15.9%	
49000 Category not Specified Other Facilities Acq. and Construction	\$0	\$0	\$33,875	\$6,001	NA	NA	-82.3%	
51100 Principal on Debt Bonds	\$130,000	\$510,000	\$130,000	\$135,000	3.8%	-73.5%	3.8%	
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$53	\$5,965	\$50	NA	-5.7%	-99.2%	
52100 Interest on Debt Bonds	\$167,531	\$32,693	\$50,028	\$43,505	-74.0%	33.1%	-13.0%	
52200 Interest on Debt Temporary Loans	\$12,157	\$18,016	\$0	\$4	-100.0%	-100.0%	NA	
53100 Lease Rental Buildings-Principal	\$376,239	\$0	\$0	\$0	NA	NA	NA	
53200 Lease Rental Equipment-Principal	\$6,156	\$0	\$0	\$0	NA	NA	NA	
54200 Advancements and Obligations Common School Fund - Principal	\$466,796	\$469,558	\$272,118	\$272,118	-41.7%	-42.0%	0.0%	
54250 Advancements and Obligations Common School Fund - Interest	\$0	\$82,011	\$101,194	\$89,629	NA	9.3%	-11.4%	
59200 Other Debt Services Obligations Bank Fee	\$0	\$0	\$16	\$0	NA	NA	NA	
Non Operational Total		\$1,549,001	\$1,431,116	\$808,713	\$763,823	-50.7%	-46.6%	-5.6%
Prorated by Fund								
26491 NA	PERF - Academic Achievement	\$55,764	\$0	\$0	\$0	NA	NA	NA

School Corporation Expenditures by Account
Biannual Financial Report Data
East Gibson School Corporation (2725)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
26491 NA PERF - Instructional Support	\$7,113	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$15,490	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$668	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$266,436	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$38,582	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$55,015	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$754	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$33,972	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$5,050	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$6,208	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$56	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$191,116	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$27,220	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$33,574	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$790	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Academic Achievement	\$1,659	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Instructional Support	\$247	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Overhead and Operational	\$303	\$0	\$0	\$0	NA	NA	NA
26496 NA Unemployment Compensation - Non Operational	\$3	\$0	\$0	\$0	NA	NA	NA
26498 NA Severance / Early Retirement Pay - Academic Achievement	\$137,285	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$877,303	\$0	\$0	\$0	NA	NA	NA